



BOLLINGER COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-118
November 15, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2000

www.auditor.state.mo.us

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Bollinger, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Bollinger County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The county is in poor financial condition. The county's General Revenue Fund has been experiencing a declining cash balance. For 2000, the county budgeted receipts of \$944,793 and disbursements of \$1,015,507, resulting in an estimated ending negative cash balance of approximately \$66,000. In 1999, the county had a cash balance of only \$4,612 in their General Revenue Fund, however the county passed a year 2000 budget that allowed increases in disbursements to exceed anticipated increases in receipts.
- The county does not have written agreements with various political subdivisions and individuals. As noted in our four prior audits, the Sheriff provides dispatching services to an area municipality and an ambulance district. In addition, the county jail is used to board prisoners for other entities. No written agreements exist with these entities regarding the amounts to be paid or the services to be provided. Furthermore, though approved in the budgetary process, there are no written agreements between the county and the Public Administrator or the county and the Prosecuting Attorney for rent and utilities, as well as with the Prosecuting Attorney for the percentage of three secretaries' salaries to be paid by the county.
- The Fair Labor Standards Act requires employers to keep accurate records of actual time worked by employees, including compensatory time earned, taken, or paid. In our last five prior reports we noted a similar condition that the time sheets and/or records tracking accumulated leave balances are not maintained for full-time employees of the Ex-Officio Recorder of Deeds, the County Collector,

(over)

YELLOW SHEET

and the Prosecuting Attorney. Although these records are maintained for employees of the Assessor, Sheriff, and the Road and Bridge department, they are not approved by applicable supervisors. Thus, the County Commission does not have documentation of work performed to support payroll expenditures and does not maintain centralized records of leave balances and leave used and earned.

- Also, noted similarly in our prior audit, the county's listing of general fixed assets is not complete. State law requires that the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more.
- There were at least three instances where monies received by the Sheriff's office totaling \$736 were not deposited or were found to be missing. The Sheriff's office investigated these instances, but could not determine what happened to these monies. While most of the monies were recovered, cash custody and record keeping functions need to be segregated. Some property taken in criminal cases has not been inventoried and many of the items in the evidence room have been held for a long period of time. As noted in our prior report, the Sheriff has \$2,260 in two old bank accounts that has not been properly disbursed.
- The Circuit Clerk and Ex-Officio Recorder of Deeds does not prepare monthly listings of open items (liabilities) for the fee account. Copy monies are deposited in the Circuit Clerk's interest account and used for various office expenditures rather than being remitted to the county treasury.

Copies of the audit are available upon request.

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Bollinger County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Bollinger County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

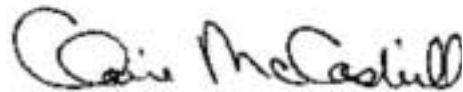
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Bollinger County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Bollinger County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Bollinger County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 12, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Bollinger County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

July 12, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Robert L. McArthur II
Audit Staff:	Rosemarie Edwards
	Michael J. Monia
	Carl E. Zilch, Jr.
	Nuku Y. Aggor



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Bollinger County, Missouri

We have audited the special-purpose financial statements of various funds of Bollinger County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 12, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

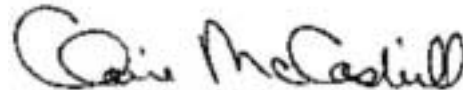
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Bollinger County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Bollinger County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Bollinger County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

July 12, 2000 (fieldwork completion date)

Financial Statements

Exhibit A-1

BOLLINGER COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 15,764	851,499	862,651	4,612
Special Road and Bridge	96,025	763,703	778,032	81,696
Assessment	13,905	107,211	85,541	35,575
Law Enforcement Training	924	1,822	1,184	1,562
Prosecuting Attorney Training	637	363	586	414
Health Center	176,135	399,982	369,771	206,346
Special Law Enforcement	5,328	122	4,981	469
Prosecuting Attorney Delinquent Sales Tax	11	1	0	12
Recorder's User Fee	3,207	5,959	4,937	4,229
Prosecuting Attorney Bad Check	1,161	3,193	4,000	354
Children's Trust	4,113	840	4,771	182
Sheriff's Civil	2,490	14,481	15,989	982
Senate Bill 40 Board	49,532	78,913	40,502	87,943
Sheriff's Building	518	73	479	112
Sheriff's Donation	823	10,220	10,065	978
Associate Division Interest	1,979	411	241	2,149
Probate Division Interest	1,192	90	0	1,282
Law Library	2,127	5,920	4,432	3,615
Sheriff's Interest	161	101	0	262
Circuit Division Interest	85	5,096	3,243	1,938
Recorder's Grant	5,275	45	5,078	242
Total	\$ 381,392	2,250,045	2,196,483	434,954

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 20,484	889,017	893,737	15,764
Special Road and Bridge	69,704	713,615	687,294	96,025
Assessment	34,612	69,749	90,456	13,905
Law Enforcement Training	399	1,535	1,010	924
Prosecuting Attorney Training	573	300	236	637
Health Center	126,693	405,620	356,178	176,135
Special Law Enforcement	5,459	9,965	10,096	5,328
Prosecuting Attorney Delinquent Sales Tax	10	1	0	11
Recorder's User Fee	2,844	5,723	5,360	3,207
Prosecuting Attorney Bad Check	2,538	3,482	4,859	1,161
Children's Trust	3,396	717	0	4,113
Sheriff's Civil	3,680	10,451	11,641	2,490
Senate Bill 40 Board	62,992	80,198	93,658	49,532
Sheriff's Building	1,160	600	1,242	518
Sheriff's Donation	0	1,175	352	823
Law Enforcement Block Grant	0	6,039	6,039	0
Associate Division Interest	1,511	488	20	1,979
Probate Division Interest	405	787	0	1,192
Law Library	501	5,661	4,035	2,127
Sheriff's Interest	56	105	0	161
Circuit Division Interest	245	6,826	6,986	85
Recorder's Grant	5,386	189	300	5,275
Total	\$ 342,648	2,212,243	2,173,499	381,392

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 155,000	145,721	(9,279)	126,500	134,448	7,948
Sales taxes	470,000	485,604	15,604	460,000	455,343	(4,657)
Intergovernmental	65,140	42,573	(22,567)	59,400	59,675	275
Charges for services	117,200	114,446	(2,754)	121,100	102,844	(18,256)
Interest	4,000	2,762	(1,238)	3,000	5,835	2,835
Loan proceeds	0	0	0	0	60,000	60,000
Other	41,960	34,393	(7,567)	40,440	44,056	3,616
Transfers in	27,000	26,000	(1,000)	19,900	26,816	6,916
Total Receipts	880,300	851,499	(28,801)	830,340	889,017	58,677
DISBURSEMENTS						
County Commission	59,314	57,994	1,320	36,910	36,023	887
County Clerk	45,480	47,456	(1,976)	41,935	42,026	(91)
Elections	12,010	12,397	(387)	50,380	43,138	7,242
Buildings and grounds	81,770	56,000	25,770	74,650	66,815	7,835
Employee fringe benefits	41,500	45,986	(4,486)	45,300	40,025	5,275
County Treasurer	23,356	23,284	72	17,393	16,203	1,190
County Collector	61,850	56,795	5,055	49,748	47,470	2,278
Ex Officio Recorder of Deeds	16,787	17,459	(672)	14,816	14,569	247
Circuit Clerk	12,080	11,773	307	14,438	13,537	901
Associate Circuit Court	5,344	5,361	(17)	5,261	4,943	318
Court administration	8,200	5,929	2,271	1,550	4,570	(3,020)
Public Administrator	9,950	9,732	218	10,125	10,764	(639)
Sheriff	152,059	164,791	(12,732)	242,994	253,887	(10,893)
Jail	134,500	116,952	17,548	32,900	34,210	(1,310)
Prosecuting Attorney	69,100	67,404	1,696	59,112	58,240	872
Juvenile Officer	68,672	56,404	12,268	75,000	66,781	8,219
County Coroner	18,515	11,087	7,428	15,090	10,521	4,569
Loan payments	0	0	0	0	60,000	(60,000)
Other	103,390	69,737	33,653	98,223	70,015	28,208
Transfers out	26,110	26,110	0	27,810	0	27,810
Emergency Fund	30,000	0	30,000	25,000	0	25,000
Total Disbursements	979,987	862,651	117,336	938,635	893,737	44,898
RECEIPTS OVER (UNDER) DISBURSEMENTS	(99,687)	(11,152)	88,535	(108,295)	(4,720)	103,575
CASH, JANUARY 1	15,764	15,764	0	11,744	20,484	8,740
CASH, DECEMBER 31	\$ (83,923)	4,612	88,535	(96,551)	15,764	112,315

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 195,000	191,163	(3,837)	176,000	181,337	5,337
Intergovernmental	543,400	535,590	(7,810)	520,660	524,481	3,821
Interest	5,000	4,393	(607)	3,000	4,308	1,308
Other	11,500	32,557	21,057	5,130	3,489	(1,641)
Total Receipts	754,900	763,703	8,803	704,790	713,615	8,825
DISBURSEMENTS						
Salaries	258,440	248,862	9,578	240,230	231,236	8,994
Employee fringe benefits	44,802	42,119	2,683	52,200	42,077	10,123
Supplies	71,000	55,953	15,047	83,000	63,067	19,933
Insurance	11,000	13,969	(2,969)	13,000	10,508	2,492
Road and bridge materials	100,000	66,068	33,932	85,000	44,816	40,184
Equipment repairs	60,000	48,077	11,923	60,000	44,538	15,462
Rentals	0	0	0	500	0	500
Equipment purchases	105,000	128,430	(23,430)	62,000	4,500	57,500
Construction, repair, and maintenance	5,000	0	5,000	5,000	17,434	(12,434)
Grader payment	149,246	145,242	4,004	166,925	209,881	(42,956)
Other	57,155	7,312	49,843	54,317	6,137	48,180
Transfers out	22,000	22,000	0	13,100	13,100	0
Total Disbursements	883,643	778,032	105,611	835,272	687,294	147,978
RECEIPTS OVER (UNDER) DISBURSEMENTS	(128,743)	(14,329)	114,414	(130,482)	26,321	156,803
CASH, JANUARY 1	1,025	96,025	95,000	69,704	69,704	0
CASH, DECEMBER 31	\$ (127,718)	81,696	209,414	(60,778)	96,025	156,803

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
RECEIPTS							
Intergovernmental	\$	80,800	78,937	(1,863)	84,840	67,138	(17,702)
Charges for services		500	1,192	692	500	1,153	653
Interest		500	942	442	450	1,428	978
Other		0	30	30	0	30	30
Transfers in		26,110	26,110	0	27,810	0	(27,810)
Total Receipts		107,910	107,211	(699)	113,600	69,749	(43,851)
DISBURSEMENTS							
Assessor		106,220	85,541	20,679	109,620	90,456	19,164
Total Disbursements		106,220	85,541	20,679	109,620	90,456	19,164
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,690	21,670	19,980	3,980	(20,707)	(24,687)
CASH, JANUARY 1		13,905	13,905	0	34,612	34,612	0
CASH, DECEMBER 31		\$ 15,595	35,575	19,980	38,592	13,905	(24,687)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 750	540	0	721	721	
Charges for services	700	1,136	800	771	(29)	
Interest	50	146	20	43	23	
Total Receipts	1,500	1,822	820	1,535	715	
DISBURSEMENTS						
Sheriff	2,000	1,184	1,200	1,010	190	
Total Disbursements	2,000	1,184	1,200	1,010	190	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	638	(380)	525	905	
CASH, JANUARY 1	924	924	399	399	0	
CASH, DECEMBER 31	\$ 424	1,562	19	924	905	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 250	268	300	243	(57)	
Interest	60	95	30	57	27	
Total Receipts	310	363	330	300	(30)	
DISBURSEMENTS						
Prosecuting Attorney	600	586	900	236	664	
Total Disbursements	600	586	900	236	664	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(290)	(223)	(570)	64	634	
CASH, JANUARY 1	637	637	573	573	0	
CASH, DECEMBER 31	\$ 347	414	3	637	634	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 178,000	183,712	5,712	176,000	174,530	(1,470)
Intergovernmental	194,450	197,313	2,863	176,875	214,888	38,013
Interest	9,800	9,634	(166)	6,400	8,554	2,154
Other	9,000	9,323	323	8,400	7,648	(752)
Total Receipts	391,250	399,982	8,732	367,675	405,620	37,945
DISBURSEMENTS						
Salaries	251,076	220,421	30,655	218,106	220,677	(2,571)
Office expenditures	56,200	54,588	1,612	58,200	50,928	7,272
Equipment	5,150	4,556	594	5,300	1,918	3,382
Mileage and training	12,250	9,469	2,781	7,100	9,832	(2,732)
Contract services	9,450	23,831	(14,381)	32,700	30,726	1,974
Building mortgage	57,097	56,906	191	42,097	42,097	0
Other	0	0	0	4,150	0	4,150
Total Disbursements	391,223	369,771	21,452	367,653	356,178	11,475
RECEIPTS OVER (UNDER) DISBURSEMENTS	27	30,211	30,184	22	49,442	49,420
CASH, JANUARY 1	176,035	176,135	100	126,618	126,693	75
CASH, DECEMBER 31	\$ 176,062	206,346	30,284	126,640	176,135	49,495

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL LAW ENFORCEMENT FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,000	0	(3,000)	16,000	9,723	(6,277)
Interest	50	122	72	70	242	172
Total Receipts	3,050	122	(2,928)	16,070	9,965	(6,105)
DISBURSEMENTS						
Office expenditures	0	0	0	2,600	435	2,165
Equipment	0	0	0	3,000	3,498	(498)
Mileage and training	0	0	0	1,000	350	650
SEMO crime lab	0	0	0	1,500	1,500	0
Computer services	3,960	3,664	296	3,960	2,880	1,080
Other	1,368	1,317	51	7,000	1,433	5,567
Total Disbursements	5,328	4,981	347	19,060	10,096	8,964
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,278)	(4,859)	(2,581)	(2,990)	(131)	2,859
CASH, JANUARY 1	5,328	5,328	0	5,459	5,459	0
CASH, DECEMBER 31	\$ 3,050	469	(2,581)	2,469	5,328	2,859

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 1	1	1	1	0	
Total Receipts	1	1	1	1	0	
DISBURSEMENTS						
Prosecuting Attorney	0	0	11	0	11	
Total Disbursements	0	0	11	0	11	
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	1	(10)	1	11	
CASH, JANUARY 1	11	11	10	10	0	
CASH, DECEMBER 31	\$ 12	12	0	11	11	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S USER FEE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 5,900	5,504	6,000	5,478	(522)	
Interest	250	455	115	245	130	
Total Receipts	6,150	5,959	6,115	5,723	(392)	
DISBURSEMENTS						
Recorder of Deeds	9,000	4,937	3,800	5,360	(1,560)	
Transfer out	0	0	1,650	0	1,650	
Total Disbursements	9,000	4,937	5,450	5,360	90	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,850)	1,022	665	363	(302)	
CASH, JANUARY 1	3,207	3,207	2,844	2,844	0	
CASH, DECEMBER 31	\$ 357	4,229	3,509	3,207	(302)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 4,200	2,981	4,000	3,126	(874)	
Interest	400	212	300	356	56	
Total Receipts	4,600	3,193	4,300	3,482	(818)	
DISBURSEMENTS						
Transfer out	5,000	4,000	6,800	4,859	1,941	
Total Disbursements	5,000	4,000	6,800	4,859	1,941	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(400)	(807)	(2,500)	(1,377)	1,123	
CASH, JANUARY 1	1,161	1,161	2,538	2,538	0	
CASH, DECEMBER 31	\$ 761	354	38	1,161	1,123	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

BOLLINGER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CHILDREN'S TRUST FUND

		Year Ended December 31,					
		1999			1998		
				Variance			Variance
		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	400	350	(50)	400	370	(30)
Interest		30	490	460	200	347	147
Total Receipts		430	840	410	600	717	117
DISBURSEMENTS							
Domestic violence shelters		4,512	4,771	(259)	3,996	0	3,996
Total Disbursements		4,512	4,771	(259)	3,996	0	3,996
RECEIPTS OVER (UNDER) DISBURSEMENTS		(4,082)	(3,931)	151	(3,396)	717	4,113
CASH, JANUARY 1		4,113	4,113	0	3,396	3,396	0
CASH, DECEMBER 31		\$ 31	182	151	0	4,113	4,113

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF'S CIVIL FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	14,000	13,993	(7)	7,300	10,047	2,747
Interest		300	488	188	60	404	344
Total Receipts		14,300	14,481	181	7,360	10,451	3,091
DISBURSEMENTS							
Office expenditures		2,500	4,769	(2,269)	11,040	2,749	8,291
Equipment		2,500	0	2,500	0	8,268	(8,268)
Vehicle		7,500	8,574	(1,074)	0	0	0
SEMO crime lab and drug task force		2,500	2,500	0	0	0	0
Other		1,000	146	854	0	624	(624)
Total Disbursements		16,000	15,989	11	11,040	11,641	(601)
RECEIPTS OVER (UNDER) DISBURSEMENTS		(1,700)	(1,508)	192	(3,680)	(1,190)	2,490
CASH, JANUARY 1		2,490	2,490	0	3,680	3,680	0
CASH, DECEMBER 31	\$	790	982	192	0	2,490	2,490

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

BOLLINGER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SENATE BILL 40 BOARD FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 75,000	76,269	1,269	65,000	74,735	9,735
Intergovernmental	500	26	(474)	60	628	568
Interest	2,500	1,718	(782)	2,000	3,185	1,185
Other	1,800	900	(900)	1,800	1,650	(150)
Total Receipts	79,800	78,913	(887)	68,860	80,198	11,338
DISBURSEMENTS						
Mental Health Trust Fund	56,000	36,596	19,404	72,000	93,658	(21,658)
Building maintenance	10,000	3,906	6,094	7,000	0	7,000
Other	66,287	0	66,287	52,852	0	52,852
Total Disbursements	132,287	40,502	91,785	131,852	93,658	38,194
RECEIPTS OVER (UNDER) DISBURSEMENTS	(52,487)	38,411	90,898	(62,992)	(13,460)	49,532
CASH, JANUARY 1	52,987	49,532	(3,455)	62,992	62,992	0
CASH, DECEMBER 31	\$ 500	87,943	87,443	0	49,532	49,532

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S BUILDING FUND

Year Ended December 31,			
1999			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Interest	\$ 200	73	(127)
Donations	10,000	0	(10,000)
Total Receipts	10,200	73	(10,127)
DISBURSEMENTS			
Equipment	0	479	(479)
Remodeling	10,000	0	10,000
Total Disbursements	10,000	479	9,521
RECEIPTS OVER (UNDER) DISBURSEMENTS	200	(406)	(606)
CASH, JANUARY 1	518	518	0
CASH, DECEMBER 31	\$ 718	112	(606)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S DONATION FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 25	244	219
Donations	10,977	9,976	(1,001)
Total Receipts	11,002	10,220	(782)
DISBURSEMENTS			
Office expenditures	1,000	88	912
Equipment	9,977	9,977	0
Total Disbursements	10,977	10,065	912
RECEIPTS OVER (UNDER) DISBURSEMENTS	25	155	130
CASH, JANUARY 1	823	823	0
CASH, DECEMBER 31	\$ 848	978	130

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE DIVISION INTEREST FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 450	411	(39)
Total Receipts	450	411	(39)
DISBURSEMENTS			
Associate Division	1,279	241	1,038
Total Disbursements	1,279	241	1,038
RECEIPTS OVER (UNDER) DISBURSEMENTS	(829)	170	999
CASH, JANUARY 1	1,279	1,979	700
CASH, DECEMBER 31	\$ 450	2,149	1,699

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROBATE DIVISION INTEREST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 85	90	5
Total Receipts	85	90	5
DISBURSEMENTS			
Probate Division	1,892	0	1,892
Total Disbursements	1,892	0	1,892
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,807)	90	1,897
CASH, JANUARY 1	1,892	1,192	(700)
CASH, DECEMBER 31	\$ 85	1,282	1,197

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

BOLLINGER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 5,620	5,823	203
Interest	35	97	62
Total Receipts	5,655	5,920	265
DISBURSEMENTS			
Publications	5,000	4,432	568
Total Disbursements	5,000	4,432	568
RECEIPTS OVER (UNDER) DISBURSEMENTS	655	1,488	833
CASH, JANUARY 1	2,122	2,127	5
CASH, DECEMBER 31	\$ 2,777	3,615	838

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

BOLLINGER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Bollinger County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, or the Senate Bill 40 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff's Interest Fund	1999 and 1998
Circuit Division Interest Fund	1999 and 1998
Recorder's Grant Fund	1999 and 1998
Sheriff's Building Fund	1998
Sheriff's Donation Fund	1998
Law Enforcement Block Grant Fund	1998
Associate Division Interest Fund	1998
Probate Division Interest Fund	1998
Law Library Fund	1998

Warrants issued were in excess of budgeted amounts for the Children's Trust Fund in 1999 and the Sheriff's Civil Fund in 1998. Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

Deficit budget balances are presented for the General Revenue and Special Road and Bridge Funds for the years ended December 31, 1999 and 1998. However, the budgets of those funds also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balances presented.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Health Center Fund	1999 and 1998
Senate Bill 40 Board Fund	1999 and 1998
Sheriff's Interest Fund	1999 and 1998
Recorder's Grant Fund	1999 and 1998
Circuit Division Interest Fund	1999
Law Enforcement Block Grant Fund	1998

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depositary insurance are pledged to the county rather than to specific county officials.

Of the county's bank balance at December 31, 1999, \$227,046 was covered by federal depositary insurance and \$1,749,865 was covered by collateral pledged by one bank and held in the county's name by the safekeeping department of an affiliate of the same bank holding company.

Of the county's bank balance at December 31, 1998, \$225,604 was covered by federal depositary insurance and \$1,580,863 was covered by collateral pledged by one bank and held in the county's name by the safekeeping department of an affiliate of the same bank holding company.

The Health Center and Senate Bill 40 Boards' deposits at December 31, 1999 and 1998 were entirely covered by federal depositary insurance.

Schedule

BOLLINGER COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 1999 AND 1998

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

BOLLINGER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

BOLLINGER COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Bollinger County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 12, 2000.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings. These findings resulted from our audit of the special-purpose financial statements of Bollinger County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. Financial Condition

Bollinger County's General Revenue Fund has been experiencing a declining cash balance. The following shows receipts, disbursements, and ending cash balances for the two years ended December 31, 1999:

Cash Balance, January 1, 1998	\$	20,484
Receipts (less loan proceeds)		829,017
Disbursements (less loan payments)		<u>833,737</u>
Cash Balance, December 31, 1998		15,764
Receipts		851,499
Disbursements		<u>862,651</u>
Cash Balance, December 31, 1999	\$	<u><u>4,612</u></u>

Included in the 1999 disbursements is approximately \$26,000 transferred from the General Revenue Fund to the Assessment Fund, however based on the Assessment Fund's cash balance and financial resources, it is questionable why this transfer was made.

For 2000, the county budgeted receipts of \$944,793 and disbursements of \$1,015,507, resulting in an estimated ending cash balance of (\$66,102). Although the General Revenue Fund had a cash balance of only \$4,612 at December 31, 1999, the county passed a budget that allowed increases in disbursements to exceed anticipated increases in receipts. Given the county's poor financial condition, it appears the county should attempt to increase the cash balance of the General Revenue Fund.

Additionally, our prior audit report noted that \$30,800 was due from the General Revenue Fund to other county funds and political subdivisions as the result of excess commissions withheld. The County Commission indicated the General Revenue Fund did not have sufficient funds to repay these monies. Only because of non-compliance with state laws, does the county have any cash balance at December 31, 1999 and no corrective actions were apparently taken for 2000.

WE RECOMMEND the County Commission consider the various alternatives of increasing receipts and/or reducing disbursements.

AUDITEE'S RESPONSE

We will try to reduce expenditures in the future and will consider various alternatives to increase our revenue base such as a special law enforcement tax.

The county does not have written agreements with various political subdivisions and individuals as follows:

- A. As noted in our four prior reports, the Sheriff provides dispatching services to an area municipality and an ambulance district. In addition, the county jail is used to board prisoners for other entities. The county receives approximately \$15,000 per year for dispatching services and approximately \$30,000 per year for the board of prisoners. No written agreements exist with these entities regarding the amounts to be paid or the services to be provided.
- B. The Prosecuting Attorney does not have an office in the courthouse; he performs his county duties from an office building used in the operation of his private law practice. In addition, the Public Administrator works from his house. As a result, the county pays \$1,500 per year to the Prosecuting Attorney and \$900 per year to the Public Administrator for rent and utilities. The county also pays approximately \$27,000 per year towards the salaries of the three secretaries working in the Prosecuting Attorney's office.

The agreed upon payments are requested and approved through the county's annual budget process. However, there are no written agreements specifying how the rent and utilities amounts are determined and/or the percentage of secretaries salaries to be paid by the county. In addition, adequate supporting documentation such as employee time sheets is not maintained by the Prosecuting Attorney for filing with the County Clerk (see MAR No. 3.)

- C. Various transactions were entered into for which contracts could not be located. These included two graders purchased with a lease purchase arrangement at a cost of \$120,000, a copier with a maintenance agreement, and a short-term bank loan for \$20,000. The county's inability to ensure the safekeeping of such documents for review and comparison to subsequent payments represents a lack of internal controls. Given the county's financial condition, it is imperative that all financial transactions be fully reviewed and monitored.

Section 432.070, RSMo 1994, requires the county to have all contracts in writing. Written agreements should be prepared and should clearly specify the arrangements between applicable parties. In addition, all agreements should be approved by the County Commission.

WE RECOMMEND the County Commission ensure written agreements are entered into with all applicable political subdivisions and individuals documenting each parties contractual obligations.

AUDITEE'S RESPONSE

We have prepared contracts for the Prosecuting Attorney and the Public Administrator. We will attempt to enter into contracts for dispatching services and board of prisoners. In addition, we will ensure contracts are entered into as needed and documentation maintained.

3. Personnel and Payroll Policies and Procedures

- A. Time sheets and/or records tracking accumulated leave balances are not maintained for full-time employees of the Ex-Officio Recorder of Deeds, the County Collector, and the Prosecuting Attorney. Although these records are maintained for employees of the Assessor, Sheriff, and the Road and Bridge department, they are not approved by applicable supervisors. In addition, the Assessor's office does not turn these records into the County Clerk. As a result, the County Commission does not have documentation of work performed to support payroll expenditures and does not maintain centralized records of leave balances and leave used and earned.

The Fair Labor Standards Act (FLSA) requires employers to keep accurate records of actual time worked by employees, including compensatory time earned, taken, or paid. The time records should be prepared by the employee, approved by the applicable supervisor, and filed with the County Clerk. In addition, without centralized leave records, the County Commission cannot ensure that employees' vacation and sick leave balances are accurate and that all employees are treated equitably. Centralized leave records will also aid in determining unused vacation leave upon termination of employment.

A similar condition was noted in our five prior reports.

- B. Although the County Commission has a written policy regarding sick leave and annual leave, the county's personnel manual does not address compensatory time or overtime. The Sheriff's office pays overtime for work in excess of 171 hours during a one month period. This procedure may not be in accordance with the FLSA. A written personnel policy regarding compensatory time or overtime for all employees is necessary to ensure compliance with the FLSA and to provide assurance that all employees are treated equitably.

WE RECOMMEND the County Commission:

- A. Require all county employees to complete time sheets which reflect actual time worked and leave balances earned and used. The time sheets should be prepared by employees, approved by the applicable supervisor, and filed with the County Clerk. In addition, the County Commission should require the County Clerk to maintain centralized leave records for all employees.

- B. Establish a written policy regarding compensatory time and overtime to ensure compliance with the FLSA.

AUDITEE'S RESPONSE

- A. *We will require adequate documentation to support all payroll disbursements and will maintain records of accumulated leave. This will become effective with the start of the next pay period.*
- B. *We will implement a written policy immediately.*

4. General Fixed Assets

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. Currently, the County Clerk maintains a computerized inventory listing of fixed assets held by county officials. However, during our review of equipment purchases, we noted three of thirteen items were not recorded on the county's general fixed asset listing. These items were purchased for approximately \$17,000. Additions to the inventory listing are not reconciled to equipment expenditures or the County Clerk's annual physical inventory to ensure all fixed assets are properly recorded.

Adequate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property.

Effective August 28, 1999, Section 49.093, RSMo Cumulative Supp. 1999, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the County Clerk. The reports required by this section shall be signed by the County Clerk.

Similar conditions were noted in the prior report.

WE RECOMMEND the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property.

AUDITEE'S RESPONSE

We plan to establish a written policy within the next year.

5.**Sheriff's Accounting Controls and Procedures**

- A. During our review, it was brought to our attention that there were at least three instances where monies received by the Sheriff's office totaling \$736 were not deposited or were found to be missing. In one instance, a bond form indicated a \$100 bill was received, but the bookkeeper could not locate the cash. The dispatcher indicated the cash was placed in the lockbox along with the bond form. In another instance, an envelope containing a monthly report from the Circuit Clerk's office and a Circuit Division check for \$589 turned up missing. The bookkeeper thought she locked the envelope in a file cabinet, but could not find the envelope after searching the file cabinet. The check was replaced by the Circuit Clerk's office. In a third instance, an individual was arrested with \$47 on his person. The inmate's personal property was placed in a bag in the booking room of the Sheriff's office. When the inmate was released, the cash was missing. The Sheriff's office investigated these instances, but could not determine what happened to these monies.

The Sheriff's office should review these situations and establish procedures to prevent similar situations from occurring in the future. Cash custody and record-keeping functions should be segregated where possible. If duties cannot be segregated, at a minimum, receipts should be reconciled to deposits by someone independent of the cash custody and record-keeping functions.

- B. During the two years ended December 31, 1999, controls over the evidence room used for storing property taken in criminal cases were not adequate. A complete log of seized property was not maintained and occasionally property would turn up missing.

Beginning April 2000, a different officer was assigned to oversee the evidence room. While we noted an improvement in controls over the evidence room, some property items have still not been inventoried. In addition, many of the items in the evidence room have been held for a long period of time.

Considering the often sensitive nature of the seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the stored items. In addition, Section 542.301(5), RSMo Cumulative Supp. 1999, states seized property may be ordered sold or destroyed by a judge if not claimed within one year from the date of seizure.

- C. The Sheriff has \$2,260 in two old bank accounts that has not been properly disbursed. Of this amount, \$2,144 was received from a Sheriff's sale in January 1994. The remaining \$116 pertains to old outstanding checks. The Sheriff should review the January 1994 Sheriff's sale records to determine how the monies should be disbursed. In addition, any old unclaimed outstanding checks should be disposed of in accordance with state law.

A similar condition was noted in the prior report.

WE RECOMMEND the Sheriff:

- A. Adequately segregate duties or ensure independent, documented reviews of the records are performed. In addition, the Sheriff should ensure all missing monies are recovered and distributed to the appropriate parties.
- B. Ensure all evidence is inventoried in the seized property log and dispose of unclaimed items in a timely manner in accordance with state law.
- C. Disburse the amounts remaining from the 1994 Sheriff's sale and attempt to locate the payees of the old outstanding checks and reissue checks if possible. Any remaining unclaimed amounts should be disbursed in accordance with state law.

AUDITEE'S RESPONSE

- A. *Controls in this office have been improved since the occurrence of these three instances. In addition, I am currently reviewing the bookkeeper's records approximately every two weeks. The bond was disbursed from interest proceeds.*
- B. *All evidence is currently inventoried. In addition, with the help of the Prosecuting Attorney, we are in the process of identifying items we can dispose of, reducing the property maintained in the evidence room. We hope to have disposed of these items by the end of the year.*
- C. *We have disbursed some of these monies to the appropriate parties and are trying to determine the proper distribution of the remaining monies. Any remaining unclaimed amounts will be disbursed in accordance with state law.*

6. Circuit Clerk and Ex-Officio Recorder of Deeds' Accounting Controls and Procedures
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During our review of the Circuit Clerk and Ex-Officio Recorder of Deeds' accounting procedures the following concerns were noted:

- A. Monthly listings of open items (liabilities) are not prepared on a timely basis for the Circuit Clerk's fee account. During the audit period, a listing of open items was last prepared for the month of February 1999 by the Office of State Courts Administrator. Consequently, open items have not been periodically reconciled with bank and book balances. At our request, the Circuit Clerk prepared a summary listing of open items by type of case as of June 30, 2000; however, the reconciled cash balance exceeded the total identified open items by \$4,477.

To ensure proper accountability over open cases and ensure monies held in trust by the court are sufficient to meet liabilities, monthly listings of open items should be prepared by the court and reconciled to the reconciled cash balance. Any discrepancies found should be investigated and resolved.

The February 1999 open items listing included numerous old cases, some dating to the 1980's or before, and approximately sixty cases (representing approximately \$13,600) that were at least five years old. If it appears unlikely the remaining amounts owed will be collected, a court order should be obtained to allow the balance in each case to be prorated among the various court costs. Attorney General's Opinion No. 26, 1973 to Osborne, concluded that "If, when liability has been established, accrued costs cannot be collected in full, charges not having any statutory priority or not allocated under court rule should be prorated."

Old inactive case balances increase the volume of cases which must be monitored and controlled, putting a greater burden on limited personnel resources. In addition, failure to prorate available monies when it is unlikely the balance will be collected, deprives the state and county of the use of those monies.

- B. Our review of the Circuit Clerk's interest account found that copy monies are being deposited into the account and used for various office expenditures. From January 1, 1998 to June 1, 2000, copy monies totaling \$3,644 were deposited in the Circuit Clerk's interest account, and only \$1,437 was turned over to the County Treasurer. A similar situation was noted in the prior audit resulting in an additional \$1,334 of copy monies which remain in the account. In addition, approximately \$915 of unidentified monies, \$537 in interest earned on the Recorder's bank account, and \$218 in old outstanding child support checks were deposited in the Circuit Clerk's interest account. As a result, \$5,211 of monies in the Circuit Clerk's interest account needs to be disbursed to the appropriate parties.

Copy monies and interest earned on the Ex-Officio Recorder's account represent accountable fees. Section 50.370, RSMo 1994, requires every county official who receives fees for official services to pay such monies monthly to the county treasury. In addition, to ensure proper accountability over official receipts and reduce the potential for loss, theft, or misuse of funds, prenumbered receipt slips should be issued for all monies received, monies should be deposited intact, and should be remitted to the County Treasurer along with other accountable fees on a monthly basis. Any unidentified monies or old outstanding checks held by the court should be investigated and disposed of in accordance with state law.

Similar conditions were noted in our prior report.

WE AGAIN RECOMMEND the Circuit Clerk and Ex-Officio Recorder of Deeds:

- A. Prepare a complete listing of open items on a monthly basis and reconcile the listing to the cash balance. Any discrepancies should be investigated and resolved. In addition, along with the Circuit Judge, review the older cases and determine the appropriate disposition of inactive cases.
- B. Ensure the Circuit Clerk's interest account includes only interest earned on the Circuit Clerk's bank accounts. Copy monies should be receipted, deposited to the fee account, and remitted to the County Treasurer at least monthly, along with any interest earned on the Ex-Officio Recorder's bank account. In addition, any unidentified monies or old outstanding checks held by the court should be investigated and disposed of in accordance with state law.

AUDITEE'S RESPONSE

- A. *In the past, monies received from criminal cases were held until final payment was made. We have recently changed our procedure to pro-rate the disbursement of criminal monies. In addition, we are currently reviewing older cases and pro-rating these monies out to reduce our open items balance and attempt to identify the open items difference. Finally, we are also in the process of preparing an open items listing that will be agreed to our cash balance on a monthly basis.*
- B. *Currently, my office only retains interest from the Circuit Clerk's bank account. All other monies, including copy monies, are turned over to the County Treasurer on a monthly basis. Interest is no longer earned on the Ex-Officio Recorder's bank account. In addition, all prior expenditures have been accounted for and the County Commission agrees that the fees paid out were allowable expenditures. In the future, such expenditures will be paid by the County Treasurer instead of the Circuit Clerk.*

This report is intended for the information of the management of Bollinger County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

BOLLINGER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Bollinger County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1997. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Budgets and Financial Statements

- A. The county did not prepare formal budgets for various county funds.
- B. The approved budgets for some county funds did not adequately reflect all available resources.
- C. The county's annual published financial statements did not present information for several county funds.

Recommendation:

The County Commission:

- A. Prepare and/or obtain budgets for all county funds as required by state law.
- B. Include all available resources on the budget document.
- C. Include all county funds in the published financial statements as required by state law, and ensure receipts, disbursements, and beginning and ending balances are presented for each county fund.

Status:

- A&C. Partially implemented. Most of the funds noted in the prior report were budgeted and published in the county's financial statements beginning in 1999; however, a few funds including the Health Center and Senate Bill 40 Board are still not meeting the requirements. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Implemented. The budgeted beginning cash balances of the General Revenue and Special Road and Bridge funds adequately reflected all available resources beginning with their 1999 and 2000 budgets, respectively.

2. Personnel and Payroll Policies and Procedures

- A. Time sheets were not prepared by some employees.
- B. Centralized records of leave balances and leave used and earned were not maintained by the County Clerk.

Recommendation:

The County Commission:

- A. Require all county employees to complete time sheets which reflect actual time worked. The time sheets should be prepared by employees, approved by the applicable supervisor, and filed with the County Clerk.
- B. Maintain centralized leave records for all county employees.

Status:

- A. Partially implemented. Time sheets are now maintained for several employees; however, some employees still do not prepare time sheets and some time sheets are not filed with the County Clerk. See MAR No. 3.
- B. Not implemented. See MAR No. 3.

3. Statutory Salaries

There was no support for cost of living allowance (COLA) increases given to elected officials effective January 1, 1998.

Recommendation:

The County Commission consult with legal counsel regarding the salary increases and pay only the authorized salary set by the Salary Commission.

Status:

Partially implemented. In 1999, the Salary Commission authorized annual COLA increases. However, no action was taken concerning the 1998 COLA increases. In addition, some disputes have arisen because in the past some officials' salaries were at lower percentages of the statutory maximum than other officials' salaries. Although not repeated in the current MAR, our recommendation remains as stated above.

4. General Fixed Assets

- A. Various fixed asset purchases were not recorded in the fixed asset listing.
- B. Statutorily required information including identification number, description of the item, cost, physical location, date and source of acquisition by fund, and date and method of disposition were not being recorded for most general fixed asset items.

Recommendation:

The County Clerk:

- A. Maintain the general fixed asset records on a current basis to reflect all additions as they occur, and periodically reconcile additions of assets to expenditures for equipment to ensure additions are properly recorded. In addition, the County Clerk should document the annual physical inventory performed and any adjustments made as a result of the physical inventory.
- B. Record all required information in the general fixed asset record and keep the record on a current basis.

Status:

- A. Not implemented. See MAR No. 4.
- B. Partially implemented. Upon implementation of the new computer program for fixed assets, all required information was recorded for many items; however, information on many older assets is no longer available. Although not repeated in the current MAR, our recommendation remains as stated above.

5. Assessor's Accounting Controls and Procedures

- A. Some receipts were not remitted to the County Treasurer. From June 1996 to June 1997, the Assessor's office receipts were at least \$411 more than monies remitted to the County Treasurer.
- B. Receipt slips were not prenumbered prior to June 1998 and were not issued for some monies received.
- C. The method of payment was not always indicated on the receipt slips.
- D. Receipts were not remitted to the County Treasurer on a timely basis.

Recommendation:

The Assessor:

- A. Remit all receipts to the County Treasurer, including the \$411 that cannot be accounted for. In addition, the County Commission should review this situation and decide if further investigation is warranted.
- B. Issue prenumbered receipt slips for all monies received.
- C. Indicate the method of payment on all receipt slips and reconcile the composition of receipt slips to the composition of monies remitted to the County Treasurer.
- D. Remit all monies to the County Treasurer intact daily or when accumulated receipts exceed \$100.

Status:

- A. Partially implemented. Currently receipts are remitted to the County Treasurer; however, no action was taken concerning the \$411. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Partially implemented. Copy monies are not receipted immediately when received. In some instances, copy monies are not receipted until the monthly turnover is prepared. Although not repeated in the current MAR, our recommendation remains as stated above.
- C. Implemented.
- D. Partially implemented. Monies are remitted to the County Treasurer on a monthly basis; however, these turnovers may exceed \$100. Although not repeated in the current MAR, our recommendation remains as stated above.

6. Circuit Clerk and Ex-Officio Recorder of Deeds' Accounting Controls and Procedures

- A. Monthly listings of liabilities (open items) were not reconciled with the cash balance for the fee account. In addition, the Circuit Clerk deposited \$893 of unclaimed or unidentified monies into the Circuit Division Interest Fund instead of determining the proper disposition of these monies.
- B. Copy monies totaling \$1,334 were deposited in the Circuit Clerk's interest bank account and not receipted or remitted to the County Treasurer.
- C. The Circuit Clerk deposited into the Circuit Clerk's interest bank account \$170 more than actual interest earned.

Recommendation:

The Circuit Clerk and Ex-Officio Recorder of Deeds:

- A. Reconcile the monthly listing of open items to the cash balance for the fee account. In addition, continue efforts to identify all cases with open items. If not identified, any excess monies should be disposed of in accordance with state law.
- B. Ensure all copy monies are receipted, deposited to the fee account, and remitted to the County Treasurer at least monthly.
- C. Refund the appropriate amounts to the applicable bank accounts and ensure the correct amount of interest is deposited monthly to the interest bank account.

Status:

A&B. Not implemented. See MAR No. 6.

- C. Partially implemented. The Circuit Clerk reviewed the activity of the interest account from 1992 to 1998 and came to the conclusion that she did deposit \$170 more than she should have into the interest fund, but later adjusted for this error; therefore, it did not appear to her that a refund was appropriate and no refund has been made in the current audit period. No similar instances were noted in the current audit period.

7. County Collector's Commissions

The County Collector did not refund \$30,800 of excess commissions to other county funds and political subdivisions. These monies were deposited into the General Revenue Fund.

Recommendation:

The County Collector refund the excess commissions to the other county funds and political subdivisions from the General Revenue Fund.

Status

Not implemented. The County Commission indicated the General Revenue Fund did not have sufficient funds to repay these monies.

8. Sheriff's Accounting Controls and Procedures

- A. Bank balances were not reconciled with the accounting records on a monthly basis.

- B. The Sheriff had \$2,260 in two old bank accounts that remained unclaimed. Of this amount, \$2,144 was received from a Sheriff's sale in January 1994. The remaining \$116 pertained to old outstanding checks.
- C. The Sheriff provided dispatching services and boarding of prisoners for other entities. No written agreements existed with these entities regarding the compensation to be paid or the services to be provided.

Recommendation:

The Sheriff:

- A. Perform monthly bank reconciliations and reconcile to the cash control balance.
- B. Disburse the amounts remaining from the 1994 Sheriff's sale and attempt to locate the payees of the old outstanding checks and reissue checks if possible. Any remaining unclaimed amounts should be disbursed in accordance with state law.
- C. Enter into written agreements with political subdivisions for the services provided.

Status:

- A. Partially implemented. Monthly bank reconciliations are performed; however, the book balance exceeds the reconciled bank balance by \$125 and this difference has not been resolved. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Not implemented. See MAR No. 5.
- C. Not implemented. See MAR No. 2.

9. Health Center Accounting Controls and Procedures

The Health Center approved disbursements in excess of budgeted amounts.

Recommendation:

The Health Center not authorize warrants in excess of the budget.

Status:

Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

BOLLINGER COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1851, the county of Bollinger was named after George F. Bollinger, the leader of the early pioneers in the area. Bollinger County is a county-organized, 3rd-class county and is part of the 32nd Judicial Circuit. The county seat is Marble Hill.

Bollinger County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Bollinger County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 336,884	21	315,785	20
Sales taxes	485,604	30	455,343	28
Federal and state aid	578,163	36	584,156	37
Fees, interest, and other	214,551	13	247,348	15
Total	\$ 1,615,202	100	1,602,632	100

The following chart shows how Bollinger County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

USE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 446,013	27	470,098	30
Public safety	416,638	25	423,639	27
Highways and roads	778,032	48	687,294	43
Total	\$ 1,640,683	100	1,581,031	100

The county maintains approximately 59 county bridges and 960 miles of county roads.

The county's population was 8,820 in 1970 and 10,619 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		1999	1998	1985*	1980**	1970**
		(in millions)				
Real estate	\$	48.4	46.9	26.2	10.1	6.9
Personal property		19.6	18.4	7.4	4.8	3.2
Railroad and utilities		10.8	10.0	9.5	11.8	7.6
Total	\$	78.8	75.3	43.1	26.7	17.7

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Bollinger County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		1999	1998
General Revenue Fund	\$.19	.19
Special Road and Bridge Fund		.25	.25
Health Center Fund		.24	.24
Senate Bill 40 Board Fund		.10	.10

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28,	
	2000	1999
State of Missouri	\$ 23,814	23,141
General Revenue Fund	155,607	150,568
Special Road and Bridge Fund	197,273	191,041
Assessment Fund	32,534	30,298
Health Center Fund	188,606	182,640
Senate Bill 40 Board Fund	78,700	76,368
School districts	2,287,671	2,097,650
Library district	78,842	76,516
Ambulance district	157,065	151,913
Fire protection districts	47,442	44,556
Drainage district	46,662	42,075
Cities	6,705	6,515
County Clerk	756	1,073
County Employees' Retirement	28,634	29,891
Commissions and fees:		
County Collector	940	855
General Revenue Fund	53,759	50,251
Total	<u>\$ 3,385,010</u>	<u>3,155,351</u>

Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	2000	1999
Real estate	89.7 %	90.5 %
Personal property	87.8	88.6
Railroad and utilities	100.0	100.0

Bollinger County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50 %
General	.0050	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2000	1999	1998
County-Paid Officials:			
Ken Trentham, Presiding Commissioner	\$	20,400	
Elwood Mouser, Presiding Commissioner			11,570
Robert Gray, Associate Commissioner		3,067	
Jerry Woodfin, Associate Commissioner		15,334	11,570
Rod Jetton, Associate Commissioner		18,400	11,570
Diane Holzum, County Clerk		27,880	25,315
Stephen Gray, Prosecuting Attorney		33,621	
William Hopkins, Prosecuting Attorney			27,220
Dennis W. Willis, Sheriff		31,120	31,120
Naomi Null, County Treasurer		20,631	14,979
Gene Ward, County Coroner		7,791	5,920
Winford C. Brown, Public Administrator *		16,030	14,820
Bob Anderson, County Collector**, year ended February 28,	28,820	24,550	
James M. Bollinger, County Assessor ***, year ended August 31,		29,300	29,103
John W. Reilly, County Surveyor ****			

* Includes fees received from probate cases.

** Includes \$940 and \$855, respectively, of commissions earned for collecting city property taxes.

*** Includes \$900 annual compensation received from the state.

**** Compensation on a fee basis.

State-Paid Officials:

Sharon Lutes, Circuit Clerk and Ex Officio Recorder of Deeds	44,292	42,183
Scott Evan Thomsen, Associate Circuit Judge	87,235	85,158

A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds*	2	2
County Clerk*	2	0
Prosecuting Attorney*	3	0
Sheriff**	13	0
County Coroner*	1	0
County Collector*	2	0
County Assessor*	3	0
Associate Division	0	1
Probate Division	0	1
Road and Bridge	14	0
Health Center***	10	0
Janitor*	2	0
Total	<u>52</u>	<u>4</u>

* Includes one part-time employee.

** Includes two part-time employees.

*** Includes five part-time employees.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Bollinger County's share of the 32nd Judicial Circuit's expenses is 11.94 percent.

The Bollinger County Health Center with voter approval obtained a \$300,000 bank loan on January 5, 1995, to partially finance the construction of a new building. The loan matures on January 5, 2005. At December 31, 1999, the outstanding balance on the bank loan was \$159,931.